

RECEIPT # 35732
 AMOUNT \$ 150.00
 ATTACHMENT
 LOCAL RULE 41
 WAIVER OF SERV.
 MOTION ISSUED
 129 OR 121

FRANCIS X. MOORE

PLAINTIFF

V.

INTERNAL REVENUE SERVICE
 UNITED STATES GOVERNMENT

DEFENDANT

COMPLAINT

04-1092

Referred to NJRB Colliap

1. Plaintiff is a resident of South Boston, Massachusetts and is a United States citizen.
2. Defendant is the Internal Revenue Service an agency of the United States Government.
3. This court has subject matter jurisdiction under
4. The defendant has assessed plaintiff a civil penalty for the nine quarters for the periods ended 12-31-93 through 12-31-95. This assessment is incorrect as the defendant did not establish responsibility and willfulness as per Internal Revenue Code 6672.
5. The Plaintiff has appealed this assessment through the appeals department of the defendant.
6. On March 13, 2003 the plaintiff filed with the defendant form 843 claim form and because this is considered a divisible case nine One Hundred Dollar payments were made with the designation that \$100 be applied to each of the nine quarters. The claim stated that the plaintiff was not a responsible person under IRC 6672.
7. The nine \$100 payments were applied by the defendant on March 17, 2003 but the plaintiff has not received a reply to form 843 since that time.
8. On April 11, 2003 the plaintiff requested through the Freedom of Information Act documents prepared by the defendant which led to this assessment. To date the defendant has not provided any documents.
8. On April 16, 2004 the plaintiff visited the Taxpayer Advocate inquiring why a reply to form 843 has not been received but to date a reply to this inquiry has not been received.
9. Wherefore the plaintiff demands all payments to date and all expenses of a nominal nature be reimbursed and the entire assessment be abated.

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